

# Water Companies - Class C

Annual Report

Of

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Exact Legal Name of Reporting Utility

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(Address of Utility)

TO THE  
PUBLIC SERVICE COMMISSION  
OF THE  
COMMONWEALTH OF KENTUCKY

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 20\_\_\_\_

**CHECKLIST FOR THE ANNUAL REPORT  
FOR CLASS C WATER COMPANIES  
TO BE COMPLETED AND RETURNED WITH THE ANNUAL REPORT**

Page 1 of 2

<u>Page No.</u>	<u>Account No .</u>		<u>Page No.</u>		Yes	No	If No, Explain Why
4-6	The identification pages have been completed						
7	101-105	agrees with	12	Total 101-105			
7	108	agrees with	12	Beginning and Ending 108			
7	108	agrees with	14	Total 301-348 Cols c & h			
7	114-115	agrees with	15	Net Balance 114-115			
7	124	agrees with	15	Total 124			
7	141-143	agrees with	16	Net Balance 141-143			
7	186	agrees with	16	Total 186			
8	201	agrees with	17	Total Par Value of Stock Issued Col b			
8	204	agrees with	17	Total Par Value of Stock Issued Col c			
8	215	agrees with	11	Total 215			
8	224	agrees with	17-18	Total 224 Col f Page 17 + Total 224, Col 4, Page 18			
8	232	agrees with	19	Total 232 Col f			
8	236	agrees with	20	Beginning and Ending Balance 236			
8	237	agrees with	21	Total 237 Cols b & e			
8	242	agrees with	21	Total 242			
8	252	agrees with	17	Beginning and Ending Balance 252			
8	271	agrees with	22	Beginning and Ending Balance 271			
8	272	agrees with	22	Accumulated Amortization 272			
10	400	agrees with	24	Total Water Operating Revenue Col e			
10	401	agrees with	25	Total Col c			

**CHECKLIST FOR THE ANNUAL REPORT  
FOR CLASS C WATER COMPANIES  
TO BE COMPLETED AND RETURNED WITH THE ANNUAL REPORT**

Page 2 of 2

<u>Page No.</u>	<u>Account No .</u>		<u>Page No.</u>		<u>Yes</u>	<u>No</u>	<u>If No, Explain Why</u>
10	427	agrees with	21	Total 237 Col c			
10	Net Income	agrees with	11	Balance Trans From Inc Col c			
12	101	agrees with	13	Total 301-348 Col f			
13	The analysis of water utility plant accounts Cols c through f has been completed.						
14	The analysis of accumulated depreciation and amortization by primary account has been completed.						
17	Schedule of Long-Term Debt has been completed						
18	Schedule of Bond Maturities has been completed						
24	Taxes collected (example: school tax, sales tax, franchise tax) have been excluded from Revenue and Expenses.						
24	The analysis of water operating revenue Cols c, d and e has been completed.						
26	Schedule of Pumping and Purchased Water Statistics has been completed.						
26	Total Col (d)	agrees with	27	Line 4, Total Produced and Purchased			
26	Total Col (e)	agrees with	27	Line 13, Total Water Sales			
27	466 Total Gallons	agrees with	27	Line 11, Resale			
	Oath page has been completed.						

**PUBLIC SERVICE COMMISSION OF KENTUCKY**  
**PRINCIPAL PAYMENT AND INTEREST INFORMATION**  
**FOR THE YEAR ENDING DECEMBER 31, 20\_\_\_\_\_**

1. Amount of Principal Payment during calendar year \$\_\_\_\_\_
2. Is Principal Current? (Yes)\_\_\_\_\_ (No) \_\_\_\_\_
3. Is Interest Current? (Yes)\_\_\_\_\_ (No) \_\_\_\_\_
4. Has all long-term debt been approved by the Public Service Commission?  
(Yes)\_\_\_\_\_ (No)\_\_\_\_\_ PSC Case No. \_\_\_\_\_

**SERVICES PERFORMED BY**  
**INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT ("CPA")**

Are your financial statements examined by a Certified Public Accountant?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, which service is performed?

Audit \_\_\_\_\_

Compilation \_\_\_\_\_

Review \_\_\_\_\_

**Please enclose a copy of the accountant's report with the annual report**

**Additional Requested Information**

Utility Name \_\_\_\_\_

Contact Person \_\_\_\_\_

Contact Person's E-Mail Address \_\_\_\_\_

Utility's Web Address \_\_\_\_\_

**Please complete the above information, if it is available.**

**If there are multiple staff who may be contacts please include their names and e-mail addresses also.**

Additional Information Required By Commission Orders

Provide any special information required by prior Commission orders, as well as any narrative explanations necessary to fully explain the data. Examples of the types of special information that may be required by Commission orders include surcharge amounts collected, refunds issued, and unusual debt repayments.

Case #	Date Of Order	Item/Explanation

Attach additional sheets if more room is required

# MAJOR WATER PROJECTS

**Instructions:** Provide details about each major water project which is planned but has not yet been submitted for approval to the Public Service Commission. For the limited purpose of this report, a "Major Project" is defined as one which is not in the ordinary course of business, and which will increase your current utility plant by at least 20%.

**Brief Project Description** (improvement, replacement, building construction, expansion. If expansion, provide the estimated number of new customers):

**Projected Costs and Funding Sources/Amounts:**

**Approval Status:** (Application for financial assistance filed, but not approved; or application approved, but have not advertised for construction bids)

**Location:** (community, area or nearby roads)

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## HISTORY

1. Exact name of utility making this report. (Use the words "The", "Company" or "Incorporated" only when a part of the corporate name.) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
2. Give the location including city, street and number, of the executive office.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
3. Give the location, street and number, and **TELEPHONE NUMBER** of the principal office in Kentucky. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
4. Name and address of principal officer within Kentucky. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
5. Give name, title, address and TELEPHONE NUMBER of the officer to whom correspondence concerning this report should be addressed. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
6. Date of organization. \_\_\_\_\_  
\_\_\_\_\_
7. Under the laws of what Government, State or Territory organized? (If more than one, name all. Give reference to each statute and amendments thereof.)  
\_\_\_\_\_  
\_\_\_\_\_

8. If a consolidated or merged entity, name all previously separate entities.

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9. Date for each consolidation and each merger. \_\_\_\_\_

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10. State whether respondent is a C corporation, an S corporation, a joint stock association, a firm or partnership, or an individual. \_\_\_\_\_

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11. If a reorganized company, give name of original corporation, refer to laws under which it was organized and the occasion for the reorganization. \_\_\_\_\_

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12. Name all operating departments other than water. \_\_\_\_\_

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13. Name of counties in which you furnish water service. \_\_\_\_\_

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REPORT OF

For Year Ended \_\_\_\_\_

Location of books and records: \_\_\_\_\_

**Contacts**

Name	Title	Address	Salary Charged Utility
Send Correspondence To:			\$
Report Prepared by:			\$

**Officers and Managers**

Name	Title	Home Address	Salary Charged Utility
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$

Report every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the reporting utility:

Name	Percent Ownership In Utility	Principal Business Address	Salary Charged Utility
			\$
			\$
			\$
			\$
			\$
			\$
			\$

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	UTILITY PLANT			
101-105	Utility Plant.....	12	\$ _____	\$ _____
108	Less: Accumulated Depreciation And Amortization.....	12,14	\$ _____	\$ _____
	Net Plant.....		\$ _____	\$ _____
114-115	Utility Plant Acquisition Adjustments (Net) .....	15	\$ _____	\$ _____
	Total Net Utility Plant.....		\$ _____	\$ _____
	OTHER PROPERTY AND INVESTMENTS			
121	Nonutility Property.....		\$ _____	\$ _____
122	Less: Accumulated Depreciation And Amortization.....		\$ _____	\$ _____
	Net Nonutility Property.....		\$ _____	\$ _____
124	Utility Investments.....	15	\$ _____	\$ _____
	Total Other Property & Investments..		\$ _____	\$ _____
	CURRENT AND ACCRUED ASSETS			
131	Cash.....		\$ _____	\$ _____
132	Special Deposits.....		\$ _____	\$ _____
141-143	Accounts receivable, Less Accumulated Provision for Uncollectible Accounts.....	16	\$ _____	\$ _____
151	Plant Materials and Supplies.....		\$ _____	\$ _____
174	Misc. Current and Accrued Assets....		\$ _____	\$ _____
	Total Current and Accrued Assets....		\$ _____	\$ _____
	DEFERRED DEBITS			
186	Misc. Deferred Debits.....	16	\$ _____	\$ _____
190	Accumulated Deferred Income Taxes...		\$ _____	\$ _____
	Total Deferred Debits.....		\$ _____	\$ _____
	<b>TOTAL ASSETS AND OTHER DEBITS.....</b>		\$ _____	\$ _____

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	EQUITY CAPITAL			
201	Common Stock Issued.....	17	\$ _____	\$ _____
204	Preferred Stock Issued.....	17	\$ _____	\$ _____
211	Other Paid-In Capital.....		\$ _____	\$ _____
215	Retained Earnings.....	11	\$ _____	\$ _____
218	Proprietary Capital (Proprietorship and Partnership Only) .....		\$ _____	\$ _____
	Total Equity Capital.....		\$ _____	\$ _____
	LONG-TERM DEBT			
224	Long-Term Debt.....	17,18	\$ _____	\$ _____
	Total Long-Term Debt.....		\$ _____	\$ _____
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable.....		\$ _____	\$ _____
232	Notes Payable.....	19	\$ _____	\$ _____
235	Customer Deposits.....		\$ _____	\$ _____
236	Accrued Taxes.....	20	\$ _____	\$ _____
237	Accrued Interest.....	21	\$ _____	\$ _____
242	Misc. Current & Accrued Liabilities..	21	\$ _____	\$ _____
	Total Current and Accrued Liabilities.....		\$ _____	\$ _____
	NONCURRENT CREDITS			
252	Advances For Construction.....	17	\$ _____	\$ _____
253	Other Deferred Credits.....		\$ _____	\$ _____
255	Accumulated Deferred Investment Tax Credits.....		\$ _____	\$ _____
265	Miscellaneous Operating Reserves.....		\$ _____	\$ _____
	Total Noncurrent Credits.....		\$ _____	\$ _____
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions In Aid Of Construction. Tap-On Fees - Customers.....	22	\$ _____	\$ _____
	Grants.....		\$ _____	\$ _____
	Other.....		\$ _____	\$ _____
272	Accumulated Amortization of Contri- butions in Aid of Construction.....		\$ _____	\$ _____
	Total Net C.I.A.C. ....		\$ _____	\$ _____

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes			
	Accelerated Depreciation.....		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes			
	Liberalized Depreciation.....		\$ _____	\$ _____
283	Accumulated Deferred Income Taxes			
	Other.....		\$ _____	\$ _____
	Total Accum. Deferred Income Taxes...		\$ _____	\$ _____
	<b>TOTAL EQUITY CAPITAL AND LIABILITIES.</b>		\$ _____	\$ _____

NOTES TO BALANCE SHEET

The space below is provided for important notes regarding the balance sheet

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues.....	24	\$ _____	\$ _____
401	Operating Expenses.....	25	\$ _____	\$ _____
403	Depreciation Expenses.....		\$ _____	\$ _____
406	Amortization of Utility Plant			
	Acquisition Adjustment.....		\$ _____	\$ _____
407	Amortization Expense - Other.....		\$ _____	\$ _____
408	Taxes Other Than Income.....		\$ _____	\$ _____
409.10	Income Taxes.....		\$ _____	\$ _____
410.10	Provision For Deferred Income Taxes..		\$ _____	\$ _____
411.10	Provision for Deferred Income Taxes			
	Credit.....		\$ _____	\$ _____
412.10	Investment Tax Credits Deferred to			
	Future Periods.....		\$ _____	\$ _____
412.11	Investment Tax Credits Restored to			
	Operating Income.....		\$ _____	\$ _____
	Utility Operating Expenses.....		\$ _____	\$ _____
	Total Utility Operating Income.....		\$ _____	\$ _____
	OTHER INCOME AND DEDUCTIONS			
419	Interest and Dividend Income.....		\$ _____	\$ _____
420	Allowance for Funds Used During			
	Construction.....		\$ _____	\$ _____
421	Nonutility Income.....		\$ _____	\$ _____
426	Miscellaneous Nonutility Expenses....		\$ _____	\$ _____
	Total Other Income and Deductions....		\$ _____	\$ _____
	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS			
408	Taxes Other Than Income.....		\$ _____	\$ _____
409.20	Income Taxes.....		\$ _____	\$ _____
410.20	Provision for Deferred Income Taxes..		\$ _____	\$ _____
411.20	Provision for Deferred Income Taxes -			
	Credit.....		\$ _____	\$ _____
412.20	Investment Tax Credits - Net.....		\$ _____	\$ _____
412.21	Investment Tax Credits Restored to			
	Nonoperating Income.....		\$ _____	\$ _____
	Total Taxes Applicable To Other			
	Income and Deductions.....		\$ _____	\$ _____
	INTEREST EXPENSE			
427	Interest Expense.....		\$ _____	\$ _____
	<b>NET INCOME</b> .....		\$ _____	\$ _____

# STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.

ACCT. NO. (a)	(b)	AMOUNT (c)
215	Retained Earnings:	
	Balance beginning of year.....	\$ _____
	Balance Transferred From Income.....	\$ _____
	Dividends Declared:	
	Preferred Stock Dividends Declared.....	\$ _____
	Common Stock Dividends Declared.....	\$ _____
	Total Dividends Declared.....	\$ _____
	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits _____	\$ _____
	Total Credits.....	\$ _____
	Debits _____	\$ _____
	Total Debits.....	\$ _____
	Balance end of year.....	\$ _____
	Total Retained Earnings.....	\$ _____

Notes to Statement of Retained Earnings:



**UTILITY PLANT (ACCTS. 101 - 105)**

ACCT. NO.	PLANT ACCOUNTS	TOTAL
101	Utility Plant In Service.....	\$ _____
103	Property Held For Future Use.....	\$ _____
104	Utility Plant Purchased or Sold.....	\$ _____
105	Construction Work In Progress.....	\$ _____
	Total Utility Plant.....	\$ _____

**ACCUMULATED DEPRECIATION & AMORTIZATION (ACCT. 108)**

DESCRIPTION	TOTAL
Balance First of Year.....	\$ _____
Credits During Year:	
Amounts Charged To Account 403.....	\$ _____
Amounts Charged To Other Accounts (specify)	
_____	\$ _____
_____	\$ _____
Salvage Value Recovered On Plant Retired.....	\$ _____
Other Credits (specify)	
_____	\$ _____
_____	\$ _____
Total Credits.....	\$ _____
Debits During Year:	
Book Cost of Plant Retired.....	\$ _____
Cost Of Removal.....	\$ _____
Other Debits (specify)	
_____	\$ _____
_____	\$ _____
Total Debits.....	\$ _____
Balance End Of Year.....	\$ _____

**WATER UTILITY PLANT ACCOUNTS**

ACCT NO (a)	ACCOUNT NAME (b)	END OF PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	END OF CURRENT YEAR (f)
301	Organization.....	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises.....	_____	_____	_____	_____
303	Land and Land Rights.....	_____	_____	_____	_____
304	Structures & Improvements...	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs.....	_____	_____	_____	_____
306	Lake, River & Other Intakes.	_____	_____	_____	_____
307	Wells and Springs.....	_____	_____	_____	_____
309	Supply Mains.....	_____	_____	_____	_____
310	Power Generation Equipment..	_____	_____	_____	_____
311	Pumping Equipment.....	_____	_____	_____	_____
320	Water Treatment Equipment...	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes.....	_____	_____	_____	_____
331	Transmission and Distribution Mains.....	_____	_____	_____	_____
333	Services.....	_____	_____	_____	_____
334	Meters & Meter Installations	_____	_____	_____	_____
335	Hydrants.....	_____	_____	_____	_____
336	Backflow Prevention Devices.	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment.....	_____	_____	_____	_____
340	Office Furniture and Equip..	_____	_____	_____	_____
341	Transportation Equipment....	_____	_____	_____	_____
343	Tools, Shop and Garage Equip.	_____	_____	_____	_____
345	Power Operated Equipment....	_____	_____	_____	_____
348	Other Tangible Plant.....	_____	_____	_____	_____
	Total Water Plant.....	\$ _____	\$ _____	\$ _____	\$ _____

# ANALYSIS OF ACCUMULATED DEPRECIATION AND AMORTIZATION BY PRIMARY ACCOUNT

ACCT. NO. (a)	ACCOUNT (b)	BALANCE BEGINNING OF YEAR (c)	CREDITS DURING THE YEAR		CHARGES DURING THE YEAR		BALANCE END OF YEAR (h)
			CHARGES TO DEP. EXP. (d)	OTHER CREDITS (e)	PLANT RETIREMENTS (f)	OTHER CHARGES (g)	
301	Organization.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
303	Land and Land Rights.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
304	Structures & Improvements...	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
305	Collecting & Impounding Reservoirs.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
306	Lake, River & Other Intakes.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
307	Wells and Springs.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
309	Supply Mains.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
310	Power Generation Equipment..	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
311	Pumping Equipment.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
320	Water Treatment Equipment...	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
330	Distribution Reservoirs and Standpipes.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
331	Transmission & Distribution Mains.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
333	Services.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
334	Meters and Meter Installations.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
335	Hydrants.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
336	Backflow Prevention Devices.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
339	Other Plant & Miscellaneous Equipment.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
340	Office Furniture & Equip....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
341	Transportation Equipment....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
343	Tools, Shop & Garage Equip..	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
345	Power Operated Equipment....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
348	Other Tangible Plant.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
	TOTALS	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

# **UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114 - 115)**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustment approved by the Commission, include the Order Number.

ACCOUNT NAME	TOTAL
Acquisition Adjustments (114)	
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Plant Acquisition Adjustments.....	\$ _____
Accumulated Amortization (115)	
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Accumulated Amortization.....	\$ _____
Net Acquisition Adjustments.....	\$ _____

# **UTILITY INVESTMENTS (ACCT. 124)**

DESCRIPTION OF SECURITY (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
UTILITY INVESTMENTS (ACCT. 124)		
_____ ..	\$ _____	\$ _____
_____ ..	\$ _____	\$ _____
_____ ..	\$ _____	\$ _____
_____ ..	\$ _____	\$ _____
_____ ..	\$ _____	\$ _____
_____ ..	\$ _____	\$ _____
Total Utility Investments.....	\$ _____	\$ _____

**ACCOUNTS RECEIVABLE - NET (ACCOUNTS 141 & 143)**

Report all accounts receivable included in Accounts 141 and 143.

DESCRIPTION	TOTAL
ACCOUNTS RECEIVABLE:	
Customer Accounts Receivable (Acct. 141).....	\$ _____
Accumulated Provision for Uncollectible Accounts (Acct. 143)	
Balance First Of Year..... \$ _____	
Add: Provision For Uncollectibles For	
Current Year..... \$ _____	
Collection of Accounts Previously	
Written Off..... \$ _____	
Other _____ \$ _____	
Total Additions..... \$ _____	
Deduct:	
Accounts Written Off During Year..... \$ _____	
Other _____ \$ _____	
Total Deductions..... \$ _____	
Balance End Of Year.....	\$ _____
Total Accounts Receivable - Net.....	\$ _____

**MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)**

DESCRIPTION	TOTAL
Miscellaneous Deferred Debits (Acct. 186):	
Deferred Rate Case Expense.....	\$ _____
Other Deferred Debits.....	\$ _____
Total Miscellaneous Deferred Debits.....	\$ _____

**ADVANCES FOR CONSTRUCTION (ACCT. 252)**

DESCRIPTION	TOTAL
Balance first of year.....	\$ _____
Add credits during year.....	\$ _____
Deduct charges during year.....	\$ _____
Balance end of year.....	\$ _____

**CAPITAL STOCK (ACCTS. 201 & 204)**

(a)	COMMON STOCK (b)	PREFERRED STOCK (c)
Par or Stated Value per share.....	_____	_____
Shares Authorized.....	_____	_____
Shares Issued and Outstanding.....	_____	_____
Total Par Value of stock issued.....	_____	_____
Dividends declared per share for year.....	_____	_____

LONG TERM DEBT (ACCT. 224)  
(Other Than Bonds)

DESCRIPTION OF OBLIGATION AND AMOUNT OF ORIGINAL ISSUE (a)	DATE OF ISSUE (b)	DATE OF MATURITY (c)	INTEREST EXPENSE FOR YEAR		PRINCIPAL PER BALANCE SHEET DATE (f)
			RATE (d)	AMOUNT (e)	
				\$	\$
Total.....				\$	\$

**ACCOUNT 224, BONDS**

Line No.	Par Value Of Actual Issue (1)	Cash Realized On Actual Issue (2)	Par Value Of Amount Held by or for Respondent (3)	Actually Outstanding At Close Of Year (4)	Interest During Year	
					Accrued (5)	Actually Paid (6)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

**SCHEDULE OF BOND MATURITIES**

**(The total of column 12 must agree with the total of column 4)**

Line No.	Bond Numbers (7)	Maturity Date (8)	Interest Rate (9)	Principal Amount (10)	Amount Paid (11)	Remaining Bonds Outstanding (12)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
<b>Total</b>						

**NOTES PAYABLE (ACCOUNT 232)**

(a)	DATE OF ISSUE (b)	DATE OF MATURITY (c)	INTEREST EXPENSE FOR YEAR		PRINCIPAL BALANCE END OF YEAR (f)
			RATE (d)	AMOUNT OF PAYMENT (e)	
Account 232 - Notes Payable:				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
Total Account 232.....				\$	\$



**ACCRUED TAXES (ACCOUNT 236)**

ACCT. NO. (a)	DESCRIPTION (b)	TOTAL (c)
	Balance first of year.....	\$ _____
	Accruals Charged:	
408	Utility regulatory assessment fees.....	\$ _____
408	Property taxes.....	\$ _____
408	Payroll taxes (employer's portion).....	\$ _____
408	Other taxes and licenses.....	\$ _____
408	Taxes other than income, other income and deductions...	\$ _____
409.10	Federal income taxes.....	\$ _____
409.10	State income taxes.....	\$ _____
409.10	Local income taxes.....	\$ _____
409.20	Income taxes, other income & deductions.....	\$ _____
410.10	Deferred federal income taxes.....	\$ _____
410.10	Deferred state income taxes.....	\$ _____
410.10	Deferred local income taxes.....	\$ _____
410.20	Provisions for deferred income taxes, other income and deductions.....	\$ _____
411.10	Deferred income taxes - credit.....	\$ _____
411.20	Provisions for deferred income taxes - credit, other income and deductions.....	\$ _____
412.10	ITC deferred to future periods.....	\$ _____
412.11	ITC restored to operating income.....	\$ _____
412.20	ITC - Net nonutility operations.....	\$ _____
412.21	ITC - Restored to nonoperating inc., util. operations..	\$ _____
	Total taxes accrued.....	\$ _____
	Taxes paid during year:	
408	Utility regulatory assessment fees.....	\$ _____
408	Property taxes.....	\$ _____
408	Payroll taxes (employer's portion).....	\$ _____
408	Other taxes and licenses.....	\$ _____
408	Taxes other than income, other income and deductions...	\$ _____
409.10	Federal income taxes.....	\$ _____
409.10	State income taxes.....	\$ _____
409.10	Local income taxes.....	\$ _____
409.20	Income taxes, other income & deductions.....	\$ _____
410.10	Deferred federal income taxes.....	\$ _____
410.10	Deferred state income taxes.....	\$ _____
410.10	Deferred local income taxes.....	\$ _____
410.20	Provisions for deferred income taxes, other income and deductions.....	\$ _____
411.10	Deferred income taxes - credit.....	\$ _____
411.20	Provisions for deferred income taxes - credit, other income and deductions.....	\$ _____
412.10	ITC deferred to future periods.....	\$ _____
412.11	ITC restored to operating income.....	\$ _____
412.20	ITC - Net nonutility operations.....	\$ _____
412.21	ITC - Restored to nonoperating inc., util. operations..	\$ _____
	Total taxes paid.....	\$ _____
	Balance end of year.....	\$ _____

ACCRUED INTEREST (ACCOUNT 237)

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR (c)	INTEREST PAID DURING YEAR (d)	BALANCE END OF YEAR (e)
Long-Term Debt:				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
Notes Payable:				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
Customer Deposits:				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
Other:				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
Total Acct. No. 237.....	\$ _____	\$ _____	\$ _____	\$ _____

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCOUNT 242)**

DESCRIPTION (a)	BALANCE END OF YEAR (b)
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
Total Miscellaneous Current and Accrued Liabilities.....	\$ _____

## REGULATORY COMMISSION EXPENSE (ACCOUNT 665)

DESCRIPTION OF CASE (DOCKET NO.) (a)	TOTAL INCURRED DURING YEAR (b)	AMOUNT TRANSFERRED TO ACCOUNT No. 186.1 (c)	EXPENSED DURING YEAR
			AMOUNT (d)
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total.....	\$ _____	\$ _____	\$ _____

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNTS 271 and 272)

DESCRIPTION	TOTAL
Balance first of year.....	\$ _____
Add credits during year.....	\$ _____
Deduct charges during year.....	\$ _____
Balance end of year.....	\$ _____
Less Accumulated Amortization.....	\$ _____
Net Contributions in Aid of Construction.....	\$ _____

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES  
(UTILITY OPERATIONS)**

The reconciliation should include the same detail as furnished on Schedule M-1 of the Federal tax return for the year. The reconciliation shall be submitted even if there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

DESCRIPTION	REF.	AMOUNT
Net Income for the year.....		\$ _____
Reconciling items for the year:		
Taxable income not reported on books:		
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
Deductions recorded on books not deducted for return:		
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
Income recorded on books not included in return:		
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
Deductions on return not charged against book income:		
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
Federal tax net income.....		\$ _____
Computation of tax:		

**WATER OPERATING REVENUE**

ACCT NO (a)	(b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
460	Unmetered Water Revenue.....	_____	_____	\$ _____
461	Metered Water Revenue:			
461.1	Sales to Residential Customers.....	_____	_____	\$ _____
461.2	Sales to Commercial Customers.....	_____	_____	\$ _____
461.3	Sales to Industrial Customers.....	_____	_____	\$ _____
461.4	Sales to Public Authorities.....	_____	_____	\$ _____
461.5	Sales to Multiple Family Dwellings....	_____	_____	\$ _____
461.6	Sales through Bulk Loading Stations...	_____	_____	\$ _____
	Total Metered Sales.....	_____	_____	\$ _____
462	Fire Protection Revenue.....	_____	_____	\$ _____
465	Sales to Irrigation Customers.....	_____	_____	\$ _____
466	Sales for Resale.....	_____	_____	\$ _____
	Total Sales of Water	_____	_____	\$ _____
	Other Water Revenues:			
469	Guaranteed Revenues.....			\$ _____
474	Other Water Revenues.....			\$ _____
	Total Other Water Revenues.....			\$ _____
	Total Water Operating Revenues.....			\$ _____

# **WATER UTILITY EXPENSE ACCOUNTS**

ACCT NO (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)
601	Salaries and Wages-Employees.....	\$ _____
603	Salaries & Wages- Officers, Directors & Majority Stockholders...	_____
604	Employee Pensions & Benefits.....	_____
610	Purchased Water.....	_____
615	Purchased Power.....	_____
616	Fuel for Power Production.....	_____
618	Chemicals.....	_____
620	Materials & Supplies.....	_____
630	Contractual Services.....	_____
635	Water Testing.....	_____
640	Rents.....	_____
650	Transportation Expenses.....	_____
655	Insurance.....	_____
665	Regulatory Commission Expense.....	_____
670	Bad Debt Expense.....	_____
675	Miscellaneous Expenses.....	_____
	Total Water Utility Expenses.....	\$ _____

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	WATER PUMPED FROM WELLS (Omit 000's) (c)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) (d)	WATER SOLD TO CUSTOMERS (Omit 000's) (e)
January.....	_____	_____	_____	_____
February.....	_____	_____	_____	_____
March.....	_____	_____	_____	_____
April.....	_____	_____	_____	_____
May.....	_____	_____	_____	_____
June.....	_____	_____	_____	_____
July.....	_____	_____	_____	_____
August.....	_____	_____	_____	_____
September.....	_____	_____	_____	_____
October.....	_____	_____	_____	_____
November.....	_____	_____	_____	_____
December.....	_____	_____	_____	_____
Total for year....	_____	_____	_____	_____

Maximum gallons pumped by all methods in any one day (Omit 000's): \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Minimum gallons pumped by all methods in any one day (Omit 000's): \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

If water is purchased, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list the names of such utilities below:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SALES FOR RESALE (466)**

LINE #	COMPANY	GALLONS (Omit 000's)	AVG. RATE PER 1,000 GALLONS (CENTS)	AMOUNT
1				
2				
3				
4				
5				
6				
7				
8	TOTAL			

**WATER STATISTICS**

LINE #	ITEM	GALLONS (Omit 000's)
1	<b>WATER PRODUCED, PURCHASED &amp; DISTRIBUTED:</b>	
2	Water Produced	
3	Water Purchased	
4	<b>TOTAL PRODUCED AND PURCHASED</b>	
5		
6	<b>WATER SALES:</b>	
7	Residential	
8	Commercial	
9	Industrial	
10	Bulk Loading Stations	
11	Resale	
12	Other Sales	
13	<b>TOTAL WATER SALES</b>	
14		
15	<b>OTHER WATER USED:</b>	
16	Utility/water treatment plant	
17	Wastewater plant	
18	System Flushing	
19	Fire Department	
20	Other	
21	<b>TOTAL OTHER WATER USED</b>	
22		
23	<b>WATER LOSS:</b>	
24	Tank Overflows	
25	Line Breaks	
26	Line Leaks	
27	Other	
28	<b>TOTAL LINE LOSS</b>	
29		
30	<b>Note: Line 13 + Line 21 + Line 28 Must Equal Line 4</b>	
31		
32	<b>WATER LOSS PERCENTAGE:</b>	
33	Line 28 divided by Line 4	



## PLANT STATISTICS

Give the following information:

1. Number of fire hydrants, by size.
2. Number of private fire hydrants, by size.
3. If produced, whether water supply is river, impounded stream, well, springs, artificial lake or collector type well.
4. If produced, whether supply is by gravity, pumping, or a combination.
5. Type, capacity, and elevation of reservoirs at overflow and ground level.
6. Miles of main by size and kind.
7. Types of filters: gravity or pressure, number of units, and total rated capacity in gallons per minute.
8. Type of disinfectant, number of units and capacity in pounds per 24 hours.
9. Station equipment. List each pump separately, giving type and capacity and H.P. of driving unit and character of driving unit (steam, electric, or internal combustion). State whether pump is high or low duty.
10. Quantity of fuel used: coal in pounds, gas in cu. ft., oil in gallons, and electric in KWH.
11. Give a description and total cost of any sizable additions or retirements to plant in service outside the normal system growth for the period covered by this report.
12. Capacity of clear well.
13. Peak month, in gallons of water sold.
14. Peak day, in gallons of water sold.

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## This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no vertical margin lines or other markings present. The paper appears to be a standard notebook page.

**OATH**

Commonwealth of \_\_\_\_\_ )  
County of \_\_\_\_\_ ) ss:

I, \_\_\_\_\_, having appeared before the undersigned officer duly authorized to administer oaths and being duly sworn, state under oath that I am \_\_\_\_\_ of \_\_\_\_\_ (“Respondent”); that I have supervision over the books of account and other financial records of the Respondent and have control over the manner in which they are kept; that such books and records have, during the period covered by the foregoing report, been maintained in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky; that I have carefully examined the foregoing report and to the best of my knowledge and belief the information contained in this report is, so far as it relates to matters of accounts, in accordance with the said books of account; that all other statements of fact contained in the foregoing report are true; and that the foregoing report is a correct and complete statement of the business and affairs of the Respondent in every respect and manner during the period of time from and including \_\_\_\_\_, 20\_\_\_\_, to and including \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
(Signature of Officer)

Subscribed and sworn to before me, a \_\_\_\_\_, in and for the State and County named in the above this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

(Apply Seal Here)

My Commission Expires \_\_\_\_\_

\_\_\_\_\_  
(Signature of officer authorized to administer oath)

[Persons making willful false statements in this report may be punished by fine or imprisonment under KRS 523.040 and 523.100.]

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